



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बुधवार, 9 सितम्बर, 1998/18 भाद्रपद, 1920

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 4 सितम्बर, 1998

संख्या ई०एक्स० एन०-एफ० (11) 1/94. --प्रारूप संशोधन नियम नामतः "हिमाचल प्रदेश जनरल सेल्ज टैक्स नियम, 1998" हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 40 की उप-धारा (1) के उपबन्धों के अनुसरण में, इस से सम्भाव्य प्रभावित होने वाले व्यक्तियों से आक्षेप और सुझाव आमंत्रित करने के लिए समसंख्यांक अधिसूचना तारीख 17, जून, 1998 द्वारा तारीख 23 जून, 1998 के राजपत्र, हिमाचल प्रदेश में प्रकाशित किए गए थे,

और इस नियत अवधि के भीतर इस निमित्त कोई भी आक्षेप और सुझाव प्राप्त नहीं हुए हैं ;

अतः हिमाचल प्रदेश की राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा-40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1970, में और संशोधन करने के लिए निम्नलिखित नियम बनाती है; अर्थात्:—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (संशोधन) नियम, 1998 है।

(2) ये नियम तुरन्त प्रवृत्त होंगे।

2. नियम 27 का संशोधन.—हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1970 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा जाएगा) के नियम 27 में शब्द, चिन्ह, और वर्ण “Form S. T. XI” के स्थान पर शब्द, चिन्ह और वर्ण “Form S. T. X” प्रतिस्थापित किए जाएंगे।

3. नियम 31-ए का संशोधन.—उक्त नियमों के नियम 31-ए में शब्द, चिन्ह और वर्ण “Form S. T. XI A” जहां कहीं भी आए हैं के स्थान पर शब्द, चिन्ह और वर्ण “Form S. T. X” प्रतिस्थापित किए जाएंगे।

4. नियम 43 का संशोधन.—उक्त नियमों के नियम 43 के उप-नियम (2) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—

“(2) All payments under the Act shall be made by a Challan in Form S. T. X, obtainable free of charge at the District Excise and Taxation Office and its sub-offices.”

5. फार्म S. T. X, S. T. XI और S. T. XI A का प्रतिस्थापन.—विद्यमान फार्म “S. T. X, S. T. XI और S. T. XI A” के स्थान पर निम्नलिखित फार्म S. T. X. प्रतिस्थापित किया जाएगा, अर्थात्:—

“FORM S. T. X.

(See rules 27, 31-A and 42)

Original
Duplicate
Triplicate
Quadruplicate

CHALLAN

Original.—To be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the District.

Duplicate.—To be retained in the Treasury.

Triplicate.—To be returned to the person making payment.

Quadruplicate.—To be returned to the person making payment.

Invoice of the tax paid into.....Treasury/Sub-Treasury/Branch of State Bank of India or the State Bank of Patiala and credited under the head of account “0040—Sales Tax-Receipts from Himachal Pradesh General Sales Tax Act, 1968”.

Last date of payment.....

For the period.....

By whom tendered
 Dealer's name
 Address

H. P. G. S. T. Registration Number

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Minor Head	Sub-Head	Payment on account of	Amount (in Rupees)
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102—RECEIPTS FROM STATE SALES TAX ACT :

- 01—Tax Collection.....
- 02—Surcharge.....
- 03—License and Regn. fee.....
- 04—Other receipts.....
- 05—Additional demand/Interest.....
- 06—Purchase tax.....
- 07—Composition fee.....
- 08—Sale of S.T. 26-A Forms.....
- 09 —Penalty and Composition.....
- 11—Tax deducted under section 12-A....

TOTAL AMOUNT

Amount in words.....

Certified that all the particulars given above are correct.

Dated :

(Signature of the dealer or depositor)

Receive and grant receipt
 Sales Tax Clerk
 Seal of Assessing Authority

Assessing Authority

District

Amount received
 Treasury Accountant
 Treasury Officer/Sub-Treasury
 Officer
 Agent State Bank of India
 OR
 State Bank of Patiala Treasurer,
 Stamp of Treasury".

आदेश द्वारा,
 अजय मित्तल,
 आयुक्त एवं सचिव ।

[Authoritative english text of this Government Notification No. EXN-F(11)1/94, dated 4th September, 1998 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171 002, the 4th September, 1998

No. EXN-F (11) 1/94.—Whereas draft amendment rules titled “The Himachal Pradesh General Sales Tax (Amendment) Rules, 1998” were published in the Rajpatra, Himachal Pradesh, dated the 23rd June, 1998 vide Notification of even number dated the 17th June, 1998, in pursuance of the provisions of sub-section (1) of section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) for inviting objections/suggestions from the persons likely to be affected thereby;

And whereas no objections and suggestions have been received within the stipulated period in this behalf.

Now, therefore, the Governor of Himachal Pradesh, in exercise of the powers conferred by section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) is pleased to make the following rules, further to amend the Himachal Pradesh General Sales Tax Rules, 1970, namely :—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1998.

(2) These shall come into force at once.

2. *Amendment of rule 27.*—In rule 27 of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter called the ‘said rules’) for the word, signs and alphabet “Form S. T. XI”, the word, signs and alphabet-“form S. T. X” shall be substituted.

3. *Amendment of rule 31-A.*—In rule 31-A of the said rules, for the word, signs and alphabet “Form S. T. XI-A”, wherever occurring, the word, signs and alphabet “Form S. T. X”, shall be substituted.

4. *Amendment of rule 43.*—For sub-rule (2) of rule 43 of the said rules, the following shall be substituted, namely :—

“(2) All payments under the Act shall be made by a Challan in Form S. T. X, obtainable free of charge at the District Excise and Taxation Office and its sub-offices.”

5. *Substitution of Forms S. T. X, S. T. XI and S. T. XI-A.*—For the existing forms ‘S. T. X, S. T.-XI and S. T. XI-A’, the following “Form S. T. X” shall be substituted, namely :—

“FORM S. T. X.

(See rules 27, 31-A and 42)

CHALLAN

Original
Duplicate
Triplicate
Quadruplicate

Original.—To be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the District.

Duplicate.—To be retained in the Treasury.

Triplicate.—To be returned to the person making payment

Qu druplicate.—To be returned to the person making payment.

Invoice of the tax paid into.....Treasury/Sub-Treasury/Branch of State Bank of India or the State Bank of Patiala and credited under the head of account "0040—Sales Tax-Receipts from Himachal Pradesh General Sales Tax Act, 1968".

Last date of payment.....

For the period.....

By whom tendered.....

Dealer's name.....

Address.....

H. P. G. S. T. Registration Number

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Minor Head	Sub-Head	Payment on account of	Amount (in Rupees)
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102—RECEIPTS FROM STATE SALES TAX ACT :

- 01—Tax Collection.....
- 02—Surcharge.....
- 03—License & Regn. fee
- 04—Other receipt.....
- 05—Additional demand/Interest.....
- 06—Purchase tax.....
- 07—Composition fee.....
- 08—Sale of S. T. 26-A Forms.....
- 09—Penalty & Composition.....
- 11—Tax deducted under section 12-A

TOTAL AMOUNT

Amount in words.....

Certified that all the particulars given above are correct.

Dated :

(Signature of the dealer or depositor)

5544

સરકારી ટાઇપલ, દિવાન ધરેલ, ૪ સિપાઈ, ૧૯૪૪/૧૯ માર્ચ, ૧૯૪૦

2. ~~Amendments.~~ These shall come into force with immediate effect
3. ~~Amendments.~~ In Rule 15 Add:

figure "35" appearing in the fourth line, after the words "not more than" and before the words "years of age on that day" shall be substituted by the figure "38".

BY ORDER OF HON'BLE THE CHIEF JUSTICE AND JUDGES.

K. C. NEGI,
District and Sessions Judge (Rules).